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4.5 - Available for sale financial assets

Available for sale financial assets are accounted for at the settlement date at the fair value at the related transaction date. The unrealized gains and losses on available for sale financial assets arising out of subsequent changes in value are recognized in other comprehensive income. This category includes quoted and unquoted equities, investment fund units (IFU) not held for trading, nor designed to be sold in the near term. Interests on debt financial instruments classified as available for sale are measured using the effective interest method. The Group evaluates whether the ability and intention to sell its Available for sale financial assets in the near term. For a financial asset reclassified from the available-for sale category, the fair value carrying amount at the date of
